

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by trust type, 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009–10*.

2 Includes invalid trust types and those trusts that did not state a type.

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Number of trusts	Distribution from partnerships - PP - profit		Distribution from partnerships - PP - loss	
	no.	no.	\$	no.	\$
Discretionary trust - main source from investment	281,270	1,460	125,694,718	1,310	-122,779,059
Discretionary trust - main source from trading	225,335	1,325	117,913,821	1,040	-67,741,818
Unit trust	78,555	40	12,701,260	50	-4,625,964
Deceased estate	43,140	550	13,376,459	375	-9,597,882
Discretionary trust - main source from service-management	37,820	115	12,297,271	90	-5,748,329
Other fixed trust	16,995	10	126,841	10	-416,286
Hybrid trust	9,725	5	536,372	5	-133,204
Public unit trust - unlisted	4,910	5	306,780	5	-5,791,944
Cash management unit trust	550	5	5,782	5	-452
Public unit trust - listed	375	5	8,766	n.a.	n.a.
Other ²	3,400	5	273,484	5	-96,471
Total	702,080	3,510	283,241,554	2,895	-216,931,409

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Distribution from partnerships - PP		Distribution from trusts - PP - profit		Distribution from trusts - PP - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	2,770	2,915,659	1,130	141,307,518	400	-25,197,537
Discretionary trust - main source from trading	2,365	50,172,003	645	80,508,982	110	-18,455,230
Unit trust	90	8,075,296	85	41,710,717	20	-2,586,270
Deceased estate	925	3,778,577	105	1,746,643	15	-177,277
Discretionary trust - main source from service-management	205	6,548,942	65	17,329,670	15	-1,816,963
Other fixed trust	15	-289,445	10	178,600	5	-74,576
Hybrid trust	15	403,168	15	2,159,264	5	-485,541
Public unit trust - unlisted	5	-5,485,164	10	8,054,408	n.a.	n.a.
Cash management unit trust	5	5,330	n.a.	n.a.	5	-34,398
Public unit trust - listed	5	8,766	5	70,209,032	n.a.	n.a.
Other ²	5	177,013	10	424,815	n.a.	n.a.
Total	6,405	66,310,145	2,085	363,629,649	570	-48,827,792

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Distribution from trusts - PP		Distribution from partnerships - NPP - profit		Distribution from partnerships - NPP - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	1,530	116,109,981	23,940	2,725,150,442	9,815	-649,476,620
Discretionary trust - main source from trading	755	62,053,752	8,660	774,830,856	2,975	-113,760,707
Unit trust	105	39,124,447	1,470	552,478,472	635	-69,290,913
Deceased estate	120	1,569,366	1,445	28,155,680	130	-1,958,958
Discretionary trust - main source from service-management	80	15,512,707	1,915	187,121,098	570	-21,940,259
Other fixed trust	10	104,024	180	21,445,891	40	-3,991,016
Hybrid trust	25	1,673,723	195	22,610,186	70	-4,140,809
Public unit trust - unlisted	10	8,054,408	20	23,224,068	15	-21,967,205
Cash management unit trust	5	-34,398	20	1,617,087	10	-137,605
Public unit trust - listed	5	70,209,032	10	61,009,282	5	-16,998,770
Other ²	10	424,815	60	2,711,905	5	-373,013
Total	2,655	314,801,857	37,910	4,400,354,967	14,275	-904,035,875

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Distribution from partnerships - NPP		Distribution from trusts - NPP - profit		Distribution from trusts - NPP - loss	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	33,755	2,075,673,822	94,555	14,892,521,352	600	-45,073,738
Discretionary trust - main source from trading	11,635	661,070,149	20,035	2,830,803,879	200	-20,614,838
Unit trust	2,100	483,187,559	6,690	4,077,038,353	60	-32,500,849
Deceased estate	1,575	26,196,722	15,400	120,741,733	20	-175,962
Discretionary trust - main source from service-management	2,485	165,180,839	5,915	955,311,469	30	-1,086,740
Other fixed trust	220	17,454,875	3,030	141,961,998	5	-123,700
Hybrid trust	265	18,469,377	1,880	375,933,688	10	-454,870
Public unit trust - unlisted	35	1,256,863	2,365	10,271,487,387	5	-346,108
Cash management unit trust	30	1,479,482	110	261,406,072	n.a.	n.a.
Public unit trust - listed	15	44,010,512	115	1,818,342,177	n.a.	n.a.
Other ²	65	2,338,892	245	153,029,050	n.a.	n.a.
Total	52,180	3,496,319,092	150,340	35,898,577,158	925	-100,376,805

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Distribution from trusts - NPP		P&T deductions relating to distribution - PP		P&T deductions relating to distribution - NPP	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	95,155	14,847,447,614	830	26,577,018	29,075	586,500,663
Discretionary trust - main source from trading	20,235	2,810,189,041	580	8,191,959	5,540	144,595,976
Unit trust	6,750	4,044,537,504	20	329,824	1,450	200,617,831
Deceased estate	15,420	120,565,771	90	401,135	4,525	8,260,071
Discretionary trust - main source from service-management	5,945	954,224,729	50	3,039,001	1,755	35,594,703
Other fixed trust	3,035	141,838,298	5	7,182	1,280	3,162,148
Hybrid trust	1,890	375,478,818	5	111,487	375	8,303,904
Public unit trust - unlisted	2,370	10,271,141,279	5	7,015	190	72,145,369
Cash management unit trust	110	261,406,072	n.a.	n.a.	35	1,781,563
Public unit trust - listed	115	1,818,342,177	5	20,962	20	161,293,420
Other ²	245	153,029,050	5	120	60	1,025,744
Total	151,265	35,798,200,353	1,585	38,685,703	44,315	1,223,281,392

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Total P&T deductions relating to distribution		Share of franking credit from franked dividends		Share of credit for TFN amounts withheld from interest and dividends	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	29,825	613,077,681	32,390	1,118,781,240	4,545	3,915,983
Discretionary trust - main source from trading	6,095	152,787,935	4,630	105,712,909	830	620,293
Unit trust	1,465	200,947,655	1,475	153,290,566	255	233,550
Deceased estate	4,615	8,661,206	9,635	15,317,732	725	701,491
Discretionary trust - main source from service-management	1,800	38,633,704	1,140	16,291,638	195	75,649
Other fixed trust	1,285	3,169,330	2,465	7,241,218	45	266,277
Hybrid trust	385	8,415,391	800	35,583,318	95	172,366
Public unit trust - unlisted	195	72,152,384	1,390	1,053,686,983	5	26,855
Cash management unit trust	35	1,781,563	45	918,424	5	2,882
Public unit trust - listed	20	161,314,382	40	948,713	5	29,738
Other ²	60	1,025,864	95	17,767,745	15	5,518
Total	45,785	1,261,967,095	54,105	2,525,540,485	6,725	6,050,602

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Share of credit for tax withheld from foreign resident withholding		Gross rent		Rental interest deductions	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	215	717,960	70,295	6,500,312,276	45,380	2,442,806,011
Discretionary trust - main source from trading	30	31,988	18,980	1,398,889,562	11,720	555,455,748
Unit trust	15	9,023,235	26,210	7,235,674,821	10,640	1,705,046,172
Deceased estate	30	13,344	6,530	175,441,102	915	11,328,382
Discretionary trust - main source from service-management	10	81,173	4,105	261,223,204	2,830	116,406,209
Other fixed trust	5	321	1,435	198,226,021	565	43,586,053
Hybrid trust	5	5	3,045	203,067,983	865	49,351,175
Public unit trust - unlisted	n.a.	n.a.	485	4,456,570,457	180	684,124,003
Cash management unit trust	n.a.	n.a.	110	7,759,470	55	1,902,374
Public unit trust - listed	5	790,316	70	1,827,797,487	35	454,596,801
Other ²	5	3,152	240	47,215,253	105	11,189,875
Total	305	10,661,494	131,500	22,312,177,636	73,285	6,075,792,803

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Capital works deductions		Other rental deductions		Net rent - profit	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	24,510	330,530,328	69,450	2,199,920,944	42,515	2,384,870,730
Discretionary trust - main source from trading	5,570	70,222,670	17,995	474,928,192	11,340	514,178,118
Unit trust	10,780	589,892,168	25,595	2,630,986,679	21,090	2,890,785,267
Deceased estate	1,175	2,756,584	6,360	72,273,171	5,795	96,154,410
Discretionary trust - main source from service-management	1,270	11,937,329	3,945	92,935,801	2,235	93,550,526
Other fixed trust	530	10,351,472	1,415	64,920,994	1,115	88,768,328
Hybrid trust	1,830	15,052,904	3,040	70,603,201	2,335	83,282,777
Public unit trust - unlisted	380	391,667,906	495	1,694,538,557	400	2,001,410,963
Cash management unit trust	30	278,412	100	2,000,360	70	4,230,669
Public unit trust - listed	40	169,165,364	65	767,521,070	55	507,123,635
Other ²	75	4,432,417	220	12,372,616	170	20,516,583
Total	46,185	1,596,287,554	128,680	8,083,001,585	87,120	8,684,872,006

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Net rent - loss		Net rent		Forestry managed investment scheme income ²	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	28,700	-857,811,322	71,220	1,527,059,408	215	4,207,390
Discretionary trust - main source from trading	7,895	-215,895,166	19,235	298,282,952	155	1,740,263
Unit trust	5,495	-581,035,465	26,585	2,309,749,802	35	383,517
Deceased estate	775	-7,071,445	6,570	89,082,965	30	97,341
Discretionary trust - main source from service-management	1,925	-53,606,661	4,155	39,943,865	30	180,046
Other fixed trust	345	-9,400,826	1,460	79,367,502	n.a.	n.a.
Hybrid trust	750	-15,222,074	3,085	68,060,703	5	3196
Public unit trust - unlisted	110	-315,170,972	510	1,686,239,991	10	4,626,571
Cash management unit trust	40	-652,345	110	3,578,324	5	123
Public unit trust - listed	20	-70,609,383	70	436,514,252	n.a.	n.a.
Other ²	65	-1,296,238	235	19,220,345	5	12,418
Total	46,115	-2,127,771,897	133,235	6,557,100,109	485	11,250,865

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Gross interest		TFN amounts withheld from gross interest		Dividends unfranked	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	115,940	2,386,100,314	5,390	6,896,095	32,910	301,815,554
Discretionary trust - main source from trading	85,220	753,679,177	2,925	1,659,611	7,785	41,084,966
Unit trust	35,580	8,204,179,468	1,200	956,259	2,145	136,476,675
Deceased estate	31,590	239,032,078	2,180	2,501,708	9,085	25,882,875
Discretionary trust - main source from service-management	12,345	187,988,340	440	393,480	1,455	8,241,914
Other fixed trust	13,495	699,602,755	165	244,086	2,320	4,002,930
Hybrid trust	3,985	955,076,492	210	134,140	630	15,424,253
Public unit trust - unlisted	3,750	11,176,119,667	10	10,455	705	1,151,402,717
Cash management unit trust	255	839,925,122	10	3,514	45	260,870
Public unit trust - listed	215	1,475,312,922	10	6,433	25	318,445,070
Other ²	655	254,781,880	40	39,039	170	1,639,955
Total	303,040	27,171,798,215	12,585	12,844,821	57,265	2,004,677,779

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	Dividends franked		Total dividends		Franking Credit	
	no.	\$	no.	\$	no.	\$
Discretionary trust - main source from investment	85,530	9,119,846,094	87,425	9,421,661,648	85,455	3,905,894,943
Discretionary trust - main source from trading	19,375	1,016,098,341	21,095	1,057,183,307	19,340	434,781,120
Unit trust	5,020	1,177,542,677	5,305	1,314,019,352	5,005	502,090,790
Deceased estate	17,390	406,956,721	17,675	432,839,596	17,375	173,778,359
Discretionary trust - main source from service-management	4,515	294,851,569	4,695	303,093,483	4,505	126,290,788
Other fixed trust	2,940	89,893,737	2,955	93,896,667	2,940	38,414,200
Hybrid trust	1,210	148,698,713	1,270	164,122,966	1,200	63,711,176
Public unit trust - unlisted	775	6,143,190,421	840	7,294,593,138	770	2,447,167,553
Cash management unit trust	95	4,040,562	95	4,301,432	95	1,730,615
Public unit trust - listed	60	159,564,150	60	478,009,220	60	68,215,348
Other ²	350	49,901,743	370	51,541,698	345	21,330,796
Total	137,260	18,610,584,728	141,785	20,615,262,507	137,090	7,783,405,688

Taxation statistics 2009–10

Table 6B: Trust returns

Selected items, by type of trust estate, 2009–10 income year¹

Other income and expense items	TFN amounts withheld from dividends		Other Australian income	
	no.	\$	no.	\$
Discretionary trust - main source from investment	3,510	1,779,892	11,260	347,362,464
Discretionary trust - main source from trading	805	449,093	3,235	117,131,608
Unit trust	265	177,807	2,105	1,029,241,976
Deceased estate	945	344,515	2,540	20,130,343
Discretionary trust - main source from service-management	165	79,699	700	20,296,554
Other fixed trust	40	20,154	570	13,810,104
Hybrid trust	95	115,450	275	42,231,766
Public unit trust - unlisted	5	3,300	1,990	11,071,409,062
Cash management unit trust	5	139	25	24,016,084
Public unit trust - listed	5	508	45	253,699,610
Other ²	30	37,451	65	5,956,434
Total	5,870	3,008,010	22,805	12,945,286,005